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WHAT IS CLAIMED IS:

- 1. A resist stripper which comprises a peroxide and a quaternary ammonium salt.
- 2. The resist stripper according to Claim 1, wherein the quaternary ammonium salt is at least one member selected from the group consisting of quaternary ammonium hydroxide, a quaternary ammonium carbonate, a quaternary ammonium carboxylate and a quaternary ammonium peroxycarboxylate.
- 3. The resist stripper according to Claim 1, wherein the quaternary ammonium salt is quaternary ammonium hydroxide.
 - 4. The resist stripper according to Claim 2, wherein the carboxylic acid in the quaternary ammonium carboxylate is an aromatic carboxylic acid.
 - 5. The resist stripper according to Claim 4, wherein the carboxylic acid in the quaternary ammonium carboxylate is at least one member selected from the group consisting of benzoic acid, salicylic acid and phthalic acid.
 - 6. The resist stripper according to Claim 1, wherein the quaternary ammonium in the quaternary ammonium salt is at least one member selected from the group consisting of a tetraalkyl ammonium, a benzyltrialkyl ammonium and an alkyl-hydroxyalkyl ammonium.
 - 7. The resist stripper according to Claim 1, wherein the quaternary ammonium in the quaternary ammonium salt

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is a tetraalkyl ammonium.

- 8. The resist stripper according to Claim 1, wherein the peroxide is at least one member selected from the group consisting of hydrogen peroxide, a persulfate, a perborate, a percarbonate, an organic peracid and an organic hydroperoxide.
- 9. The resist stripper according to Claim 1, wherein the peroxide is hydrogen peroxide.
- 10. The resist stripper according to Claim 1, wherein the peroxide and the quaternary ammonium salt are peroxyhydrate of the quaternary ammonium salt.
 - 11. The resist stripper according to Claim 1, which has at least one member selected from the group consisting of an amine, a water soluble organic solvent and water added to the peroxide and the quaternary ammonium salt.
 - 12. The resist stripper according to Claim 1, which has water added to the peroxide and the quaternary ammonium salt.
- 13. The resist stripper according to Claim 1, which has
 20 water and an amine added to the peroxide and the
 quaternary ammonium salt.
 - 14. The resist stripper according to Claim 1, which has water and a water soluble organic solvent added to the peroxide and the quaternary ammonium salt.
- 15. The resist stripper according to Claim 1, which has water, an amine and a water soluble organic solvent added to the peroxide and the quaternary ammonium salt.

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- 16. The resist stripper according to Claim 11, wherein the water soluble organic solvent is at least one member selected from the group consisting of a sulfoxide, a sulfone, an amide, a lactam, an imidazolidinone, a glycol and a glycol ether.
- 17. The resist stripper according to Claim 15, wherein the water soluble organic solvent is dimethyl sulfoxide.
- 18. The resist stripper according to Claim 1, for stripping of a titanium oxide.
- 19. The resist stripper according to Claim 1, for stripping of a resist or a resist residue remaining after development of a photoresist and formation of a circuit.
 - 20. A resist stripper which comprises peroxyhydrate of a quaternary ammonium salt.
- 15 21. A resist stripper which comprises peroxyhydrate of tetramethylammonium hydroxide.
 - 22. A resist stripper which comprises peroxyhydrate of tetraethylammonium hydroxide.